

Idaho State Tax Commission 2011 Annual Report

New Tax Commission
Just Ahead

Taking
a New Road

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This annual report gives an overview of Idaho's major tax revenues and describes various tax-related programs administered by the Idaho State Tax Commission. Property tax statistics cover the 2010 calendar year unless otherwise noted. Sales, income, and other taxes are reported for fiscal year 2011 (July 1, 2010, through June 30, 2011).

We're Taking a New Road - - - - -

This was an exciting year for the Tax Commission as an agency, and for those of us who are privileged to serve on its governing body. In 2011, we changed direction dramatically and started down a new road toward openness and greater accountability.

We gained a new chairman—Bob Geddes—and another new commissioner, Rich Jackson. Working closely together, the four commissioners have tried to steer the agency in a direction that encourages public and employee involvement. In the short time we've been together, we've managed to check off several goals we set for ourselves early in 2011:

- Reopened field offices throughout the state to the public
- Revised meeting protocols to solicit more input from employees and the public
- Reached out to the counties to strengthen relationships
- Conducted the first-ever employee survey to find out what the staff thinks should be improved in the agency, and then started implementing those ideas

We share a renewed focus on employee morale, and making sure that those who do the Tax Commission's work have a voice in how we operate. To that end, we invited Governor Otter to preside over a special employee appreciation event in May, we revived an old tradition of holding a summer picnic for employees, and are committed to holding regular employee meetings to share news and information with our staff on a first-hand basis.

There's much more we hope to accomplish in the coming year. But we believe we're off to a good start by strengthening our employee and public partnerships as we travel this new road together.

— *The Commissioners*



David Langhorst, Chairman Bob Geddes, Tom Katsilometes, Rich Jackson

David Langhorst *Bob Geddes* *Tom Katsilometes* *Rich Jackson*

Road Map - - - - -

Our Mission

To provide courteous, quality services and to administer the state's tax laws in a fair, timely, and cost-effective manner to benefit Idaho citizens.

Strategic Plan and Performance

The Tax Commission's strategic goals are the guiding principles by which we have chosen to do business. Our FY2011 goals were:

- Administer tax law and develop rules and policies that promote fairness, consistency, and compliance.
- Retain, develop, recruit, and value a high-quality workforce.
- Seek and implement efficiencies, improvements, and innovations in agency programs and services.
- Protect human, intellectual, and physical assets.

Milestones - - - - -

Compliance initiative doubles projected revenue collections

In FY2011, we hired 48 temporary auditors and collectors in quarterly phases, as part of the Governor's Compliance Initiative to enhance state revenue collections. This additional staff brought in more than \$26.3 million, which was more than double the original estimate of \$11.5 million. All temporary positions were made permanent with the FY2012 budget.

E-filed individual income tax returns break record

We received 543,055 electronic individual income tax returns in 2011. This is a 10.5 percent increase from the previous year, and represents 72 percent of all individual income tax returns received. Business income tax electronic filing also increased by 30 percent and electronic filing of sales tax returns increased 12 percent.

Streamlined withholding process improves employer reporting

Our agency reconciled about 60,000 annual withholding returns, payments, and W-2s within four months of receipt for the first time. By streamlining our processes to provide withholding information, we gave employers faster feedback on reporting issues and allowed compliance staff to start collection actions sooner.

Employer education improves quality of W-2 reporting

We launched an education campaign for employers who were completing W-2s incorrectly. This education process resulted in a 30 percent decrease in incorrect W-2s for 2010. These ongoing efforts help streamline the processing of Idaho's individual income tax returns by ensuring that employees receive correct W-2s, resulting in faster refunds when they're due.

Internal training saves the state money

Our Property Tax division expanded its education program to include training our employees to teach International Association of Assessing Officers courses, instead of continuing to hire out-of-state instructors. This more efficient use of resources is expected to save the state \$5,000 to \$10,000 a year.

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Milestones - - - - -

Agency garners multiple awards

Tax Policy Supervisor Alan Dornfest won his third Bernard L. Barnard Award for Outstanding Technical Essay from the International Association of Assessing Officers (IAAO). Dornfest won for his work writing a guideline on capping assessments as part of the IAAO Research Committee.

The Multistate Tax Commission (MTC) presented our former chief counsel, Ted Spangler, with its third annual Paull Mines Award. The MTC annually recognizes an attorney who's made significant contributions to state tax jurisprudence and who exemplifies qualities of leadership, legal excellence, and professional integrity in the best traditions of the profession.

Our Taxpayer Services/Communications Team garnered a first-place award for the agency's website (tax.idaho.gov) in the "Website General Excellence – PR" category from the Idaho Press Club.

Website leads the pack on PACT Act

We were one of the first states in the nation to post taxpayer information on our website about the Prevent All Cigarette Trafficking (PACT) Act. This federal law went into effect July 1, 2010, and requires those who sell cigarettes and smokeless tobacco products to register with Idaho, submit monthly reports, and meet certain requirements.

Taxpayers can request account changes online

Certain taxpayers can now go directly through our secure Taxpayer Self-Service Portal on our website to make changes to their account. Sales tax, income tax withholding, travel and convention tax, and International Fuel Tax Agreement account holders can request a change to their name, address, or business entity type, or even cancel their account.

Temporary sellers and promoters get their permits online

We provided vendors and promoters a way to get temporary permits through our website for making occasional retail sales, and a way for promoters and event organizers to get promoter forms online, all without cost.

Legal department goes after nonfilers

Despite smaller tax policy and legal staffs than in previous years, the Tax Commission's legal department filed 36 petitions to compel people who hadn't filed their income tax returns to file them in 2011. In 22 of these cases, the taxpayers filed their returns without further court action.

Idaho Taxes - - - - -

Most of Idaho's tax revenues come from three sources: income tax (personal and corporate), sales/use tax, and property tax.

Listed below are taxes collected by the state. Property taxes are collected by counties and taxing districts to provide local services and do not generate revenue for state use.

Type of Tax	What is Taxed	Rate	Other information
Beer and Wine Tax	Beer Wine	\$0.15/gallon \$0.45/gallon	
Boise Auditorium District Hotel/Motel Room Sales Tax	Hotel/motel occupants in the Boise metropolitan area	5%	<i>Exception:</i> Long-term residents (more than 30 consecutive days).
Cigarette Tax	Package of 20	\$0.57	Wholesalers pay this tax to the Tax Commission.
Corporate Net Income Tax	Idaho taxable income	7.6%	Multistate businesses must apportion their income using a three-factor formula made up of property, payroll, and sales (the sales factor is double-weighted).
Electricity Tax	Water-generated electricity	1/2 mill per kilowatt hour	<i>Exception:</i> There is no tax on the sale of electricity used for irrigation, manufacturing, mining, milling, smelting, refining, or processing.
Gasoline Tax	Gasoline Aviation fuel Jet fuel	\$0.25/gallon \$0.07/gallon \$0.06/gallon	Off-road users get refunds for tax on gasoline used in equipment and auxiliary engines.
Individual Income Tax	Idaho taxable income	1.6% to 7.8%	Rate depends on income.
Mine License Tax	Value of ores mined or extracted	1%	
Sales/Use Tax	Retail sales and rentals of tangible personal property; admission fees and fees for recreation or hotel/motel rooms (except stays of more than 30 days). Use tax applies if sales tax was not paid at the point of purchase.	6%	<i>Exception:</i> Utilities, motor fuels (which are taxed separately), prescription drugs, and tangible personal property used in manufacturing, farming, processing, mining, and fabricating.
Severance Tax	Market value of oil and gas produced or sold in Idaho	2%	
Special Fuels Tax	Diesel Propane Natural Gas	\$0.25/gallon \$0.181/gallon \$0.197/therm	Off-road users get refunds for tax on gasoline used in equipment and auxiliary engines.
Tobacco Tax	All tobacco products except cigarettes	40% of wholesale price	
Travel & Convention Hotel/Motel Tax	Hotel/motel occupants and campground users	2%	<i>Exception:</i> Long-term residents (more than 30 days in a row).

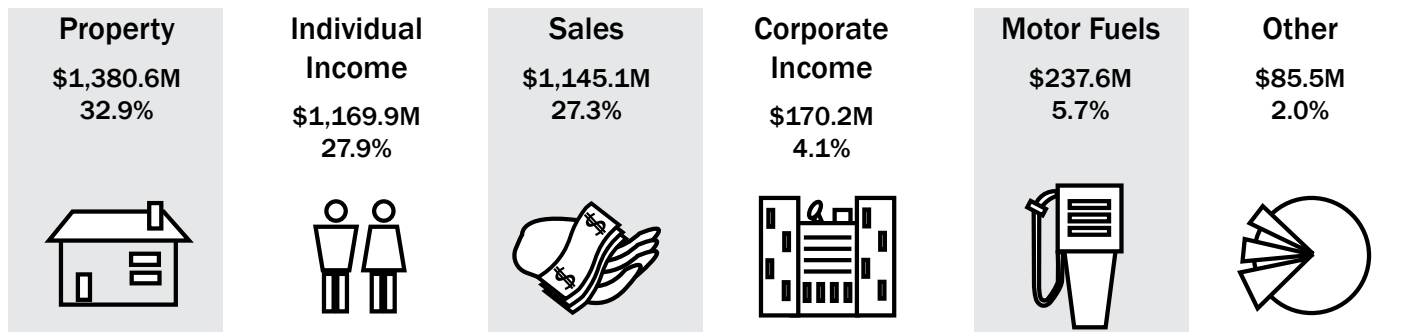
Audit and Collections - - - - -

The Tax Commission is responsible for conducting audits of tax returns filed by individuals and businesses and for collecting taxes owed that haven't been paid. The Audit and Collections program encourages voluntary compliance with tax laws and enforces those laws in cases where voluntary compliance is lacking.

The figures below represent a four-year comparison of revenues generated by Audit and Collections.

Source	FY2008	FY2009	FY2010	FY2011
Sales & Use Tax	\$10,923,324	\$10,986,467	\$13,340,448	\$11,182,156
Withholding	408,007	486,910	615,554	468,118
Motor Fuel Taxes	550,245	2,410,601	1,140,347	630,762
Miscellaneous Taxes (Cigarette, Tobacco, Beer, Wine)	584,282	872,233	190,442	199,716
Income Taxes:				
Corporate	24,254,576	13,452,079	13,811,418	22,635,351
Individual	18,935,671	15,804,679	20,622,273	22,336,471
Estate Tax	14,993	0	26,209	600,188
Travel & Convention and Greater Boise Auditorium District	4,326	4,687	12,418	16,940
Total Audit Recoveries	55,675,424	44,017,656	49,759,109	58,069,701
Collections of Delinquent Taxes	141,633,791	120,254,001	123,761,971	124,020,622
Total Enforcement Revenues	\$197,309,215	\$164,271,657	\$173,521,080	\$182,090,323

State and Local Taxes Collected - - - - -



Most figures are for FY2011. Property tax reflects calendar year 2010. Property tax amounts reflect approved budgets and may not represent actual collections. Sales tax includes revenue sharing; income tax includes Permanent Building Fund.

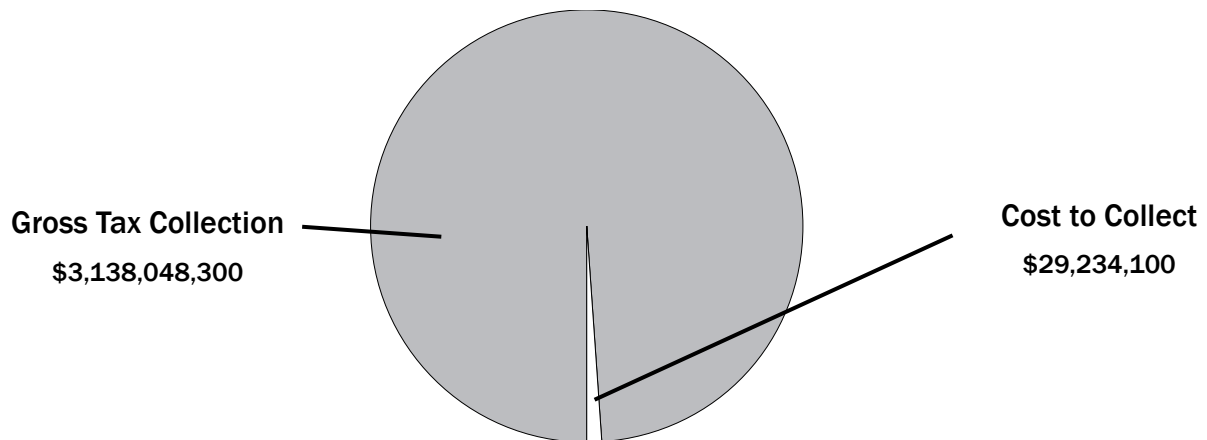
Idaho Revenues - - - - -

The Tax Commission collected revenues totaling more than \$3 billion in fiscal year 2011. This was an increase of more than \$187 million or about 6.4 percent from the previous year.

A two-year comparison of revenues by category is shown below. These figures represent gross collections.

Source	FY2010	FY2011	% Change
Individual Income Tax	\$1,370,681,388	\$1,454,668,946	6.1
Corporate Income Tax	136,835,198	191,154,777	39.7
Sales & Use Tax	1,123,885,277	1,166,271,518	3.8
Cigarette Tax	39,697,153	39,476,745	(0.1)
Tobacco Tax	8,961,921	9,849,084	9.9
Beer Tax	4,404,200	4,213,925	(4.3)
Wine Tax	3,636,212	3,880,809	6.7
Electricity (kilowatt hour)	2,138,230	2,429,958	13.6
Mine License Tax	2,723,273	2,417,791	(11.2)
Estate Tax	57,059	600,481	952
Unclaimed Property	12,312,617	9,684,518	(21.3)
Escheat Trust	(138,488)	33,078	(123.9)
Motor Fuel Taxes	232,924,450	240,165,684	3.1
Boise Auditorium District Tax	3,298,095	3,538,164	7.3
Travel & Convention Tax	6,276,456	6,665,722	6.2
Illegal Drug Tax	453	151	(66.8)
Suspense (source not identified)	48,801	37,943	(22.3)
Miscellaneous	139,964	162,140	15.8
Railroad Car Co. Property Tax	125,191	100,566	(19.7)
Local Option Tax	2,678,716	2,686,962	0.3
Wine Direct Shipper Fee	8,000	9,350	16.9
Totals	\$2,950,694,165	\$3,138,048,311	6.4

Tax Revenues vs. Cost to Collect - - - - -



FY2011

Distribution of Revenues - - - - -

The figures below represent a two-year comparison of how the revenues collected in Idaho were distributed.

Fund	FY2010	FY2011	Change
General Fund	\$2,198,099,999	\$2,310,206,168	\$112,106,169
Fish & Game Donation	39,683	38,956	(727)
Abandoned Mine Reclamation Fund	925,759	791,314	(134,445)
Petroleum Storage Trust	2,072,127	2,107,610	35,483
Cancer Control Fund	321,579	320,235	(1,344)
Central Tumor Registry	128,632	128,094	(538)
Substance Abuse Treatment (Alcohol Intox.)	1,314,952	1,303,105	(11,847)
County Juvenile Probation	4,308,411	4,323,990	15,579
Water Pollution Control	4,800,000	4,800,000	0
Idaho Travel & Convention	6,156,044	6,512,311	356,267
Veterans Support Donation	43,279	43,008	(271)
Cooperative Welfare Fund	217,465	236,472	19,007
State Aeronautics Fund	1,454,441	1,811,561	357,120
Parks & Rec Motor Fuels	4,586,556	4,633,938	47,382
Local Bridge Inspection	100,000	100,000	0
Railroad Grade Crossing	250,000	250,000	0
State Highway Account	14,776,610	15,365,820	589,210
Highway Distribution Fund	204,160,582	207,999,940	3,839,358
Search & Rescue Fund	39,479	39,886	408
Motor Fuel Distribution Fund	128,179	1,714,987	1,586,808
Multistate Tax Compact	1,856,723	1,803,289	(53,434)
Administrative & Accounting Fund	256,325	261,700	5,375
Motor Fuels Administrative Fund	3,823,200	3,571,300	(251,900)
Wine Direct Shipper Fee to ISP	1,675	2,050	375
Guard & Reserve Support Donation	42,309	41,886	(423)
Permanent Building Fund	27,815,987	29,902,028	2,086,041
Miscellaneous Income	132,611	145,108	12,497
Opportunity Scholarship (<i>new fund</i>)	0	15,280	15,280
Public School Endowment	4,733,414	9,683,037	4,949,624
Children's Trust Donation	56,585	51,507	(5,078)
Revenue Sharing & Counties	128,496,021	131,214,730	2,718,709
Circuit Breaker	15,706,902	16,001,655	294,753
Sales Tax - Ag Property Relief	8,487,103	8,487,103	0
Sales Tax - Demonstration Pilot Project Fund	1,571,606	2,361,816	790,210
Sales Tax - Election Consolidation (<i>new fund</i>)	0	4,100,000	4,100,000
Counties - Estate Tax	5,706	60,048	54,342
State Refund Fund	303,258,509	346,155,090	42,896,581
Refund Fund - County Juvenile Probation	299,759	5,258,482	4,958,723
Abandoned Property & Escheat	3,949,323	9,717,596	5,768,273
Election Campaign Fund	29,677	1,460	(28,217)
Suspense Fund	83,371	64,979	(18,393)
Boise Auditorium District	3,287,089	3,525,771	238,682
Grape Growers & Wine Producers	180,734	193,416	12,682
Idaho Food Bank Donation	113,110	113,852	742
Special Olympics Donation	28,727	24,696	(4,031)
Local Option Tax	2,553,922	2,563,039	9,117
Totals	\$2,950,694,166	\$3,138,048,311	187,354,145

Tax Revenue Sharing - - - - -

In fiscal year (FY) 2010, 11.5 percent of Idaho's sales tax revenue was distributed to local governments. About 3.24 percent of Idaho's total sales tax revenue was distributed directly to cities. Half of this amount was distributed according to population, with the other half based on the market value of property in each city.

Another 3.24 percent of the sales tax revenue was distributed directly to the counties. Each county received a guaranteed annual amount of \$30,000. The rest was distributed according to population.

In addition, 4.13 percent of the sales tax was distributed to counties, eligible cities, and nonschool taxing districts according to a complex formula based on amounts received in 1999, current population (for cities and counties), and current property taxes (for other eligible nonschool taxing districts). And .89 percent of the sales tax revenue was distributed to nonschool taxing districts based on the proportionate share of each district's property tax budget. For more information on the formulas used for the distribution, contact the Tax Commission.

Also, eligible taxing districts received \$8.5 million annually in quarterly distributions from state sales tax revenues to replace property tax on agricultural equipment that was exempted from property tax by legislation in 2001. And, small amounts of lottery withholding and estate tax were distributed to eligible counties.

Distributions were made after the end of each quarter, so the FY2011 fourth quarter portion of these totals was distributed in July 2011 (FY2012).

Average Property Tax Rates - - - - -

The figures on these two pages represent the 2010 and 2011 average property tax rates for urban and rural areas in each county. Rates are expressed as a percentage of a property's taxable value and include the total taxes levied by all taxing districts within the county. The urban tax rate includes all taxes paid within any incorporated city that levies property tax.

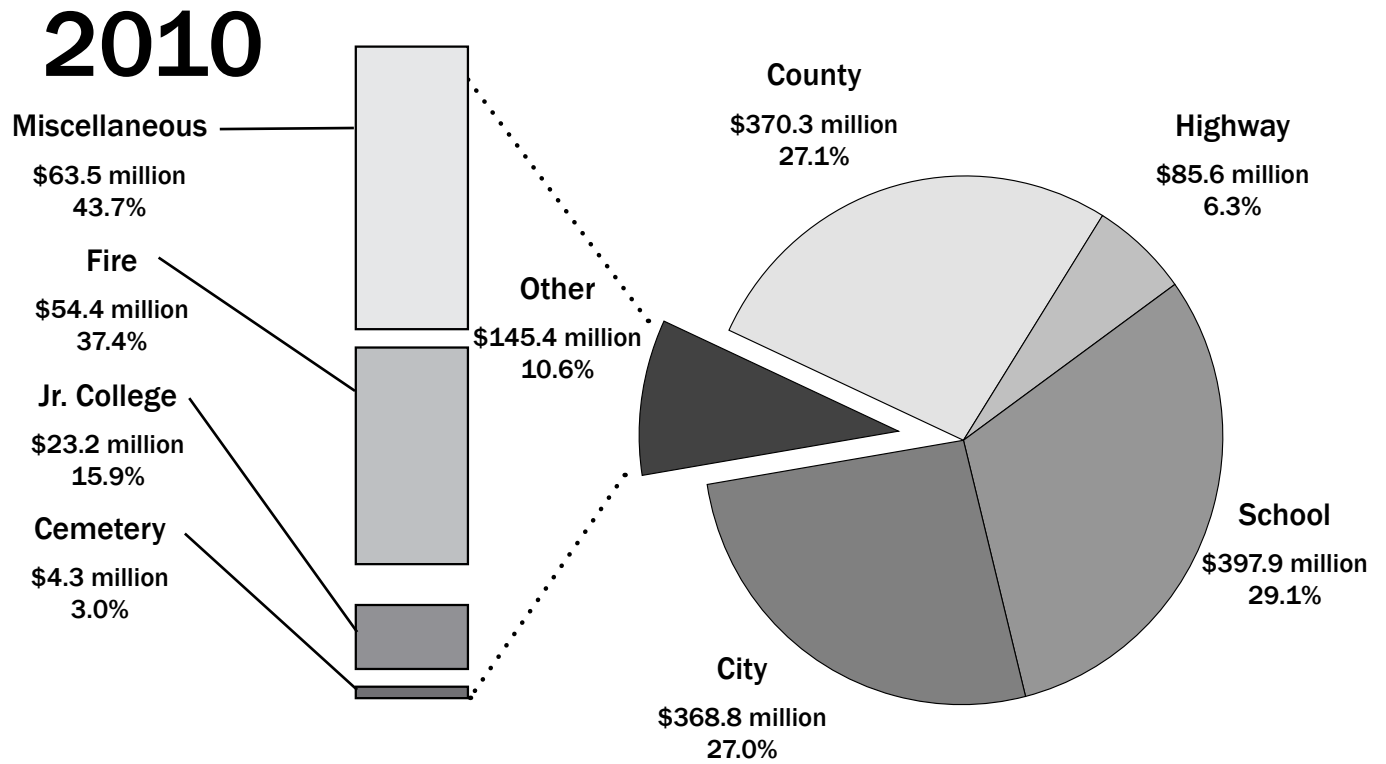
County	2010		2011	
	Avg. Urban %	Avg. Rural %	Avg. Urban %	Avg. Rural %
Ada	1.538%	1.284%	1.634%	1.313%
Adams	1.258%	0.753%	1.480%	0.854%
Bannock	1.964%	1.059%	1.852%	1.005%
Bear Lake	0.916%	0.572%	0.952%	0.586%
Benewah	1.332%	0.804%	1.359%	0.842%
Bingham	1.984%	1.261%	1.487%	1.369%
Blaine	0.642%	0.547%	0.706%	0.604%
Boise	1.184%	0.899%	1.266%	0.977%
Bonner	0.988%	0.586%	1.102%	0.675%
Bonneville	1.596%	0.973%	1.604%	0.987%
Boundary	1.046%	0.747%	1.136%	0.831%
Butte	1.844%	1.247%	1.972%	1.348%
Camas	1.327%	0.851%	1.395%	0.874%
Canyon	2.207%	1.346%	2.374%	1.423%
Caribou	1.903%	0.993%	1.768%	0.908%
Cassia	1.373%	0.828%	1.421%	0.867%
Clark	1.126%	0.832%	1.267%	0.967%
Clearwater	1.593%	0.914%	1.740%	1.014%
Custer	0.569%	0.369%	0.541%	0.321%
Elmore	1.881%	1.096%	2.050%	1.106%
Franklin	1.270%	0.934%	1.228%	0.887%
Fremont	1.108%	0.779%	1.104%	0.789%



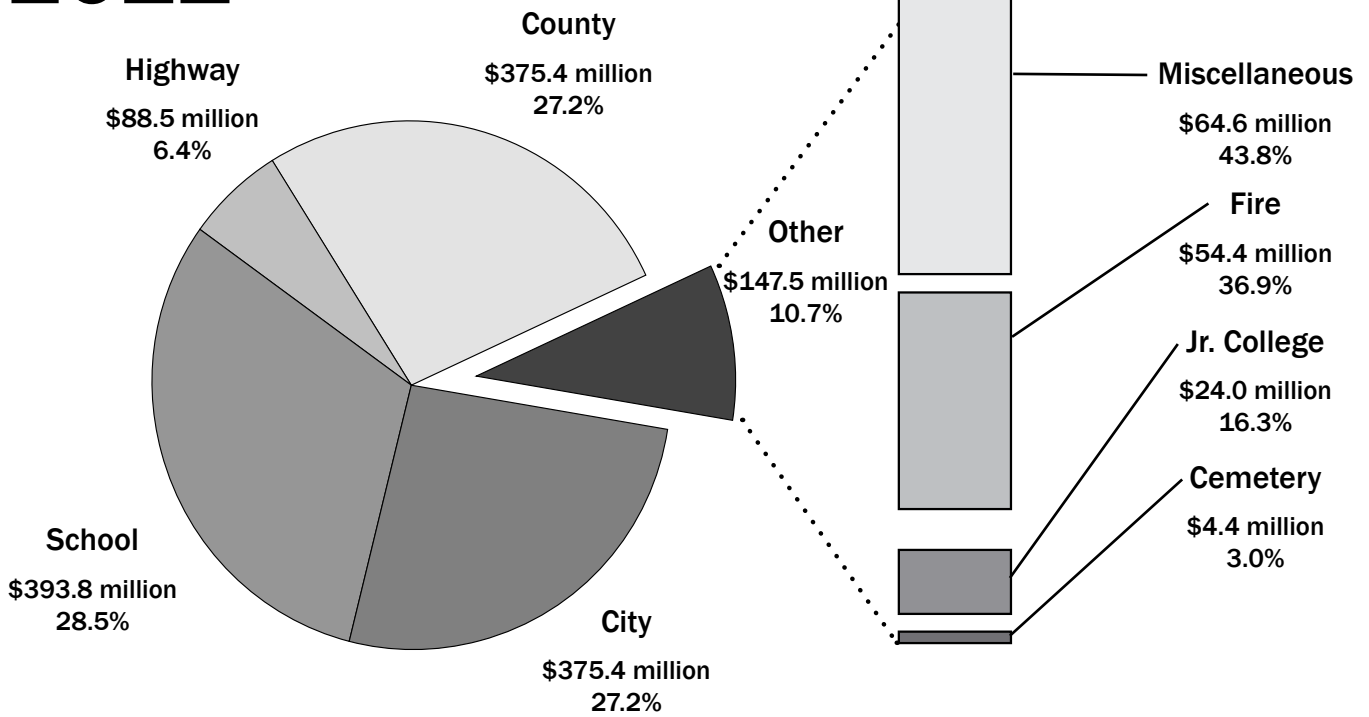
County	2010		2011	
	Avg. Urban %	Avg. Rural %	Avg. Urban %	Avg. Rural %
Gem	1.449%	0.954%	1.760%	1.079%
Gooding	1.667%	0.951%	1.651%	0.934%
Idaho	0.992%	0.550%	1.037%	0.573%
Jefferson	1.724%	1.045%	1.847%	1.109%
Jerome	2.028%	1.189%	2.098%	1.220%
Kootenai	1.246%	0.811%	1.399%	0.926%
Latah	1.687%	1.266%	1.724%	1.303%
Lemhi	1.222%	0.533%	1.172%	0.532%
Lewis	1.744%	1.112%	1.812%	1.159%
Lincoln	1.560%	0.989%	1.693%	1.025%
Madison	1.553%	1.298%	1.560%	1.301%
Minidoka	1.445%	0.924%	1.506%	0.957%
Nez Perce	1.877%	1.007%	1.902%	1.018%
Oneida	1.490%	0.798%	1.498%	0.785%
Owyhee	1.350%	0.853%	1.479%	0.906%
Payette	1.825%	1.038%	1.516%	0.970%
Power	2.283%	1.506%	2.287%	1.496%
Shoshone	1.604%	1.137%	1.759%	1.214%
Teton	0.887%	0.724%	1.062%	0.853%
Twin Falls	1.617%	1.026%	1.726%	1.123%
Valley	1.062%	0.631%	1.214%	0.707%
Washington	1.525%	0.872%	1.526%	0.849%
Overall	1.441%	0.932%	1.526%	0.983%

Property Tax Use - - - - -

The charts on these two pages show how taxing districts used the 2010 and 2011 property taxes and the dollars they budgeted.

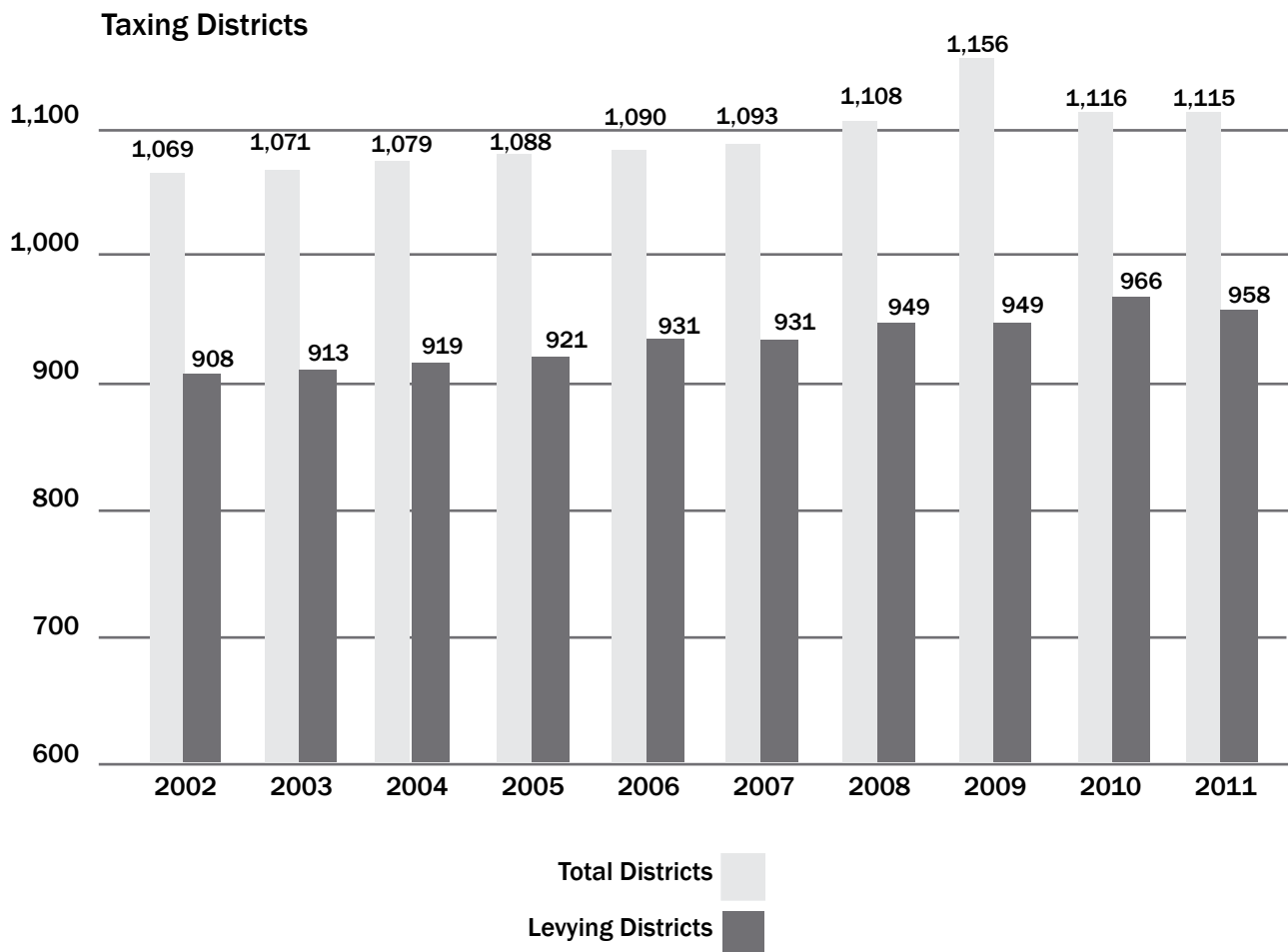


2011



Property Taxing Districts - - - - -

A taxing district is a unit of government that is established to provide public services. Some districts, like cities and counties, provide a variety of services. Most have a limited purpose, such as mosquito abatement, flood control, etc. Not all taxing districts actually levy taxes, even though they're legally authorized to do so. About 14 percent of taxing districts didn't levy property taxes in 2011. Taxing districts overlap, and a property owner pays taxes to more than one district. Each piece of property lies in a unique "tax code area," which is defined by the combination of taxing districts that govern it. In 2011 there were 3,288 tax code areas in Idaho.



Property Tax Reduction (Circuit Breaker) - - -

Idaho's Property Tax Reduction (Circuit Breaker) Program offers property tax relief to low-income elderly, widowed, disabled, and other eligible homeowners. Begun in 1974, it grew out of a widow's exemption program and was expanded in 1981.

The 2010 Property Tax Reduction Program allowed up to \$1,320 in property tax reduction for eligible households, depending on their income. As income rises, the amount of property tax reduction decreases.

The chart below shows changes in the program since 2000.

Tax Year	Approved Claimants		Benefits Paid		Eligibility	
	Number	% Change from Prior Year	Average \$ Per Claimant	Total \$ mil	Maximum \$ Income	Maximum \$ Benefit
2010	28,399	1.7	565.21	16.05	\$28,000	\$1,320
2009	27,920	0.3	561.40	15.67	28,000	1,320
2008	27,831	(1.3)	554.43	15.43	28,000	1,320
2007	28,202	(1.9)	543.12	15.32	28,000	1,320
2006	28,737	7.8	534.09	15.35	28,000	1,320
2005	26,656	0.6	579.46	15.46	22,040	1,200
2004	26,493	1.8	564.93	14.97	21,580	1,200
2003	26,031	5.5	540.78	14.08	21,290	1,200
2002	24,684	6.8	517.39	12.77	20,750	1,200
2001	24,175	(0.1)	496.38	12.00	20,050	1,200
2000	24,209	(0.5)	483.29	11.70	19,570	1,200

Ratio Study - - - - -

Idaho law requires that all property be assessed at market value. The Tax Commission is responsible for making sure each county assessor is assessing property at market value. To do this, the Tax Commission conducts annual ratio studies in each county. These are used to evaluate the assessment process in the counties and to equalize the distribution of state school funds and local school property taxes.

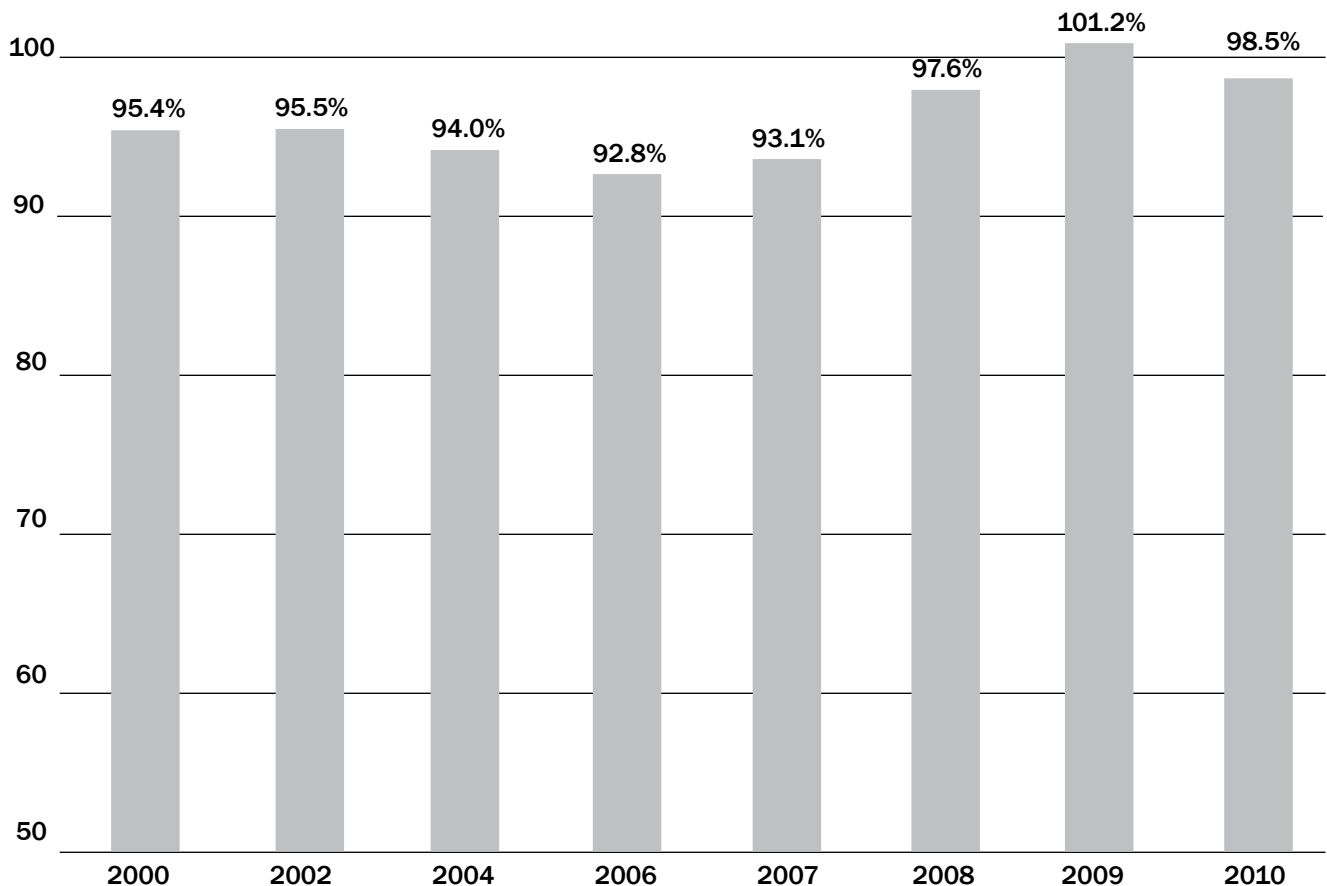
The ratio study is a type of statistical analysis in which assessments are compared to sale prices for residential and commercial property in each county and school district. The ratio study provides measurements of assessment quality by determining the typical level and relative uniformity of the assessments.

The results are reported to the State Board of Equalization (consisting of tax commissioners), which meets annually to review property assessments by category. The Tax Commission has established assessment level standards based on nationally recognized practices. Categories that don't meet these standards may be subject to additional testing or to adjustments by the Tax Commission.

The chart below shows long-term patterns in the residential assessment level.

Median assessment level for improved residential property*

100% = Market Value



* Years prior to 2007 reflect improved urban residential property.

Field Offices - - - - -

Coeur d'Alene

1910 Northwest Blvd., Suite 100 83814-2371

Lewiston

1118 F St. 83501-1014

Boise

800 Park Blvd., Plaza IV 83712-7742

Idaho Falls

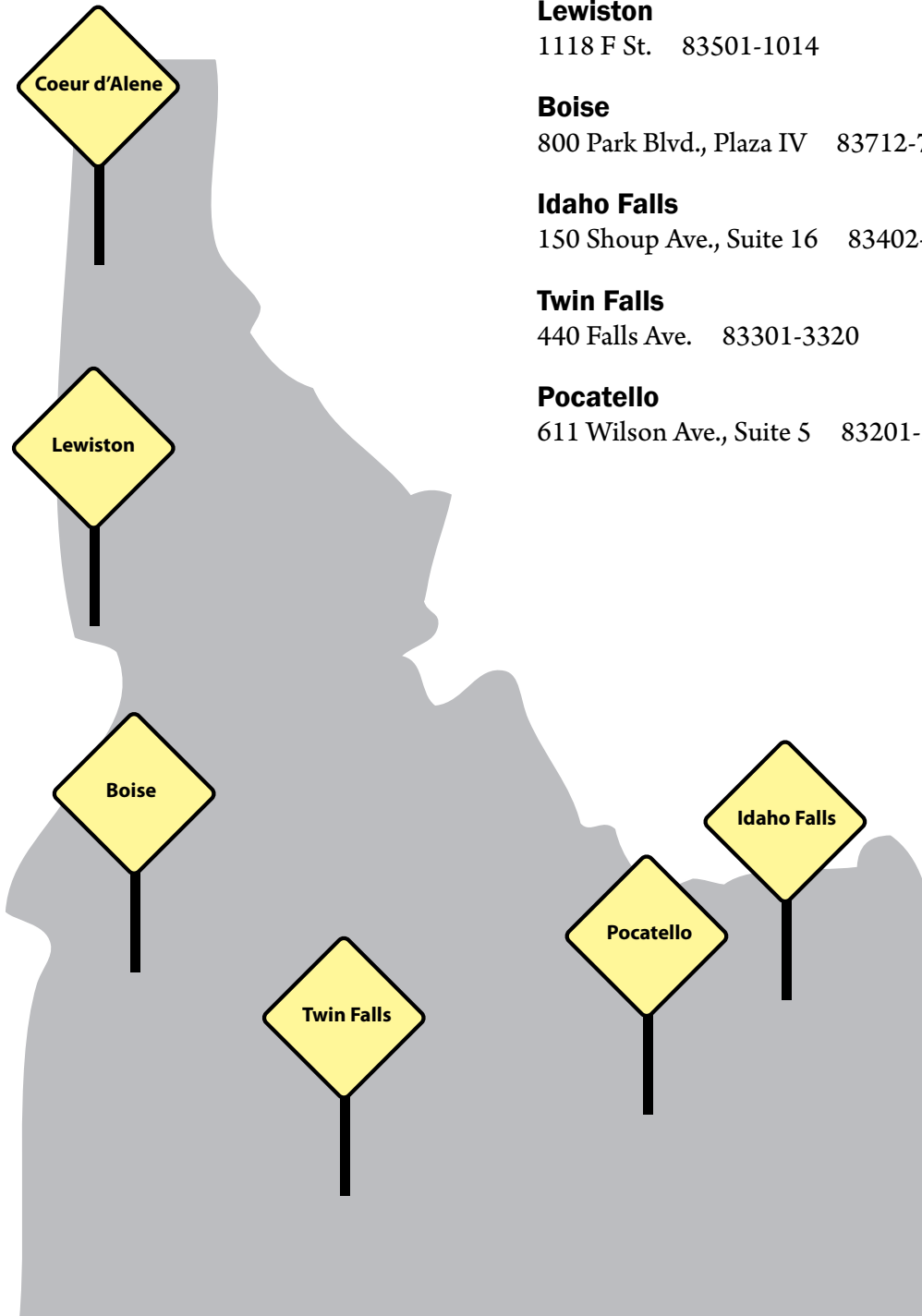
150 Shoup Ave., Suite 16 83402-3657

Twin Falls

440 Falls Ave. 83301-3320

Pocatello

611 Wilson Ave., Suite 5 83201-5046



Contact List - - - - -

Website

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Telephone

334-7660 in the Boise area, or (800) 972-7660 toll free

Administrators

Commissioners Bob Geddes (Chairman), Tom Katsilometes, David Langhorst, and Rich Jackson
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(208) 364-7387

Commissioner Responsibilities - - - - -

Taking a new road for the Tax Commission, our current commissioners made the decision to blend their responsibilities and oversights. Although each has primary responsibility over certain areas, the four work closely together and provide backup coverage for each other when needed.

Chairman Bob Geddes

Taxes: Corporate Income

Policy/Oversight: Tax Policy, Human Resources, Legal/Legal Operations, Management Services/Budget, Governor/Governor's Office, Legislature, Audit Functions [Corporate Income]

Field Offices: Support for Pocatello and Idaho Falls

Personnel Reports: Mark Poppler, Dan John, Roxanne Lopez, Bill von Tagen, Ted Spangler, Valerie Dilley

External: Legislature, Multi-state Tax Commission

Commissioner David Langhorst works closely with Chairman Geddes and provides backup coverage for him.



Tom Katsilometes

Taxes: Ad Valorem, Mine License, Kilowatt Hour, Beer, Wine, Cigarette, Tobacco, Transfer Fee, Travel & Convention, Boise Auditorium District, Idaho Falls Auditorium District

Policy/Oversight: Tax Policy, Human Resources, Property Tax, Leasehold Management, Audit Functions [Mine License, Kilowatt Hour, Beer, Wine, Cigarette, Tobacco, Motor Fuels, Special Fuels], IFTA

Field Offices: Support for Coeur d'Alene and Lewiston

Personnel Reports: Steve Fiscus

External: Idaho Association of Counties, Idaho Association of Cities, All other local tax jurisdictions, Legislature

Chairman Bob Geddes works closely with Commissioner Katsilometes and provides backup coverage for him.



David Langhorst

Taxes: Individual Income, Withholding

Policy/Oversight: Tax Policy, Human Resources, Information Technology/Security, Collection & Compliance Bureau, Taxpayer Services, Tax Discovery Bureau, Public Information Office, Strategic Development Services, Audit Functions [Individual Income, Withholding]

Field Offices: Coordinator for all

Personnel Reports: Liz Rodosovich, Robin O'Neill

External: Press/Media, Legislature, FTA/WSATA, Multi-state Tax Commission

Commissioner Rich Jackson works closely with Commissioner Langhorst and provides backup coverage for him.



Rich Jackson

Taxes: Sales/Use, Motor Fuels, Special Fuels, Estate Transfer, Illegal Drug

Policy/Oversight: Tax Policy, Human Resources, Information Technology/Security, Revenue Operations, Audit Functions [Sales/Use, Motor Fuels, Special Fuels, Estate Transfer, Illegal Drug]

Field Offices: Support for Boise and Twin Falls

Personnel Reports: Randy Tilley, Doreen Warren, IT Administrator

External: Legislature, Idaho Society of CPAs, Idaho Association of Commerce and Industry, Associated Taxpayers of Idaho

Commissioner Tom Katsilometes works closely with Commissioner Jackson and provides backup coverage for him.



Notes - - - - -